(most table maintenance is processed immediately). In addition, table maintenance print functions which may be used to request specific table listings (all or a specific FFY) immediately or on an over-night basis.

Finally, the contents of any viewed screen may be printed on the agency printer by using a special "screen print" command.

Transmit Data to the Data Processing Center

CALSTARS transmits the daily accounting transactions, error corrections, daily claim scheduling and table maintenance transactions from the agency to the data center to update the CALSTARS master files. This process occurs online for some processes/tables and on an overnight basis for others.

Print CALSTARS Reports

CALSTARS reports may be directly printed at the agency or printed from electronic report files or printed through the data center to paper. System generated reports, such as error reports and daily transaction listings, are usually printed at the agency.

ACCOUNTING OVERVIEW

CALSTARS functional accounting areas include:

- ✪ Appropriation Accounting
- ✪ Appropriation Accounting--Cash Control
- ✪ Allotment Accounting
- ✪ CALSTARS Budget Plans
- ✪ Budget Preparation Support
- ✪ Encumbrance Accounting
- ✪ Claim Schedule Processing/Disbursements
- ✪ Obligation Accounting
- ✪ Receipt Accounting
- ✪ Accounts Receivable Accounting
- ✪ Office Revolving Fund
- ✪ Federal Grant Accounting
- ✪ General Ledger Accounting
- ✪ Cost Accounting/Cost Allocation
- ✪ Labor Cost Distribution.

Each of the primary accounting functions is discussed on the following pages, except Cost Accounting/Cost Allocation and Labor Distribution which are discussed separately in Volume 2.

Appropriation Accounting

Appropriation accounting controls state financial activities to the levels and purposes specified in the annual Budget Act and other pertinent legislation. An appropriation is a legal authority granted to a state entity to make disbursements or incur liabilities for a specified purpose, period and amount.

State law requires (with some exceptions) that appropriations be structured programmatically rather than by the traditional line item (personal services, operating expenses, etc.). This also is more compatible with the Governor's Budget program display. In general, the program approach places more emphasis on identifying the public purposes for which appropriations are made. Accounting for program appropriations is usually more complex than the traditional line item approach. Data processing to support program accounting is a necessity for most agencies.

The primary objective of appropriation accounting is to ensure that expenditures stay within the legal limits contained within the Budget Act and other authorizing legislation. As an added safeguard, the State Controller's Office (SCO) verifies that an adequate appropriation balance exists prior to approving a disbursement and issuing a warrant (check). If an agency disbursement request would cause an appropriation to become overexpended, the SCO is obligated to reject the request and return the documents to the requesting agency.

To assist agencies and avoid disbursement processing problems with the SCO, CALSTARS appropriation accounting features include functions that:

- ✪ Monitor the status of each appropriation control amount.
- ✪ Identify transactions that exceed appropriation control amounts.
- ✪ Account for appropriations by period of availability.
- ✪ Account for appropriation adjustments.
- ✪ Account for appropriation reimbursements as separate items.
- ✪ Identify pending budget revision totals.

Each function is discussed in the following pages.

Monitor the Status of Each Appropriation Control Amount

CALSTARS identifies and accounts for each agency's appropriation amounts. The appropriation amounts represent the legal spending limit contained in the Budget Act or other pertinent legislation. The SCO independently establishes spending limits authorized by each item of appropriation.

Appropriations are made in various ways. Programmatic appropriations may be at the program, component, element or task level. The specific level of appropriations varies from agency to agency. Moreover, the level of detail may vary within an agency. Finally, some appropriations will be made to agencies by category, object or no level of detail (unscheduled).